

## Karl J. Schulze

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Karl J. Schulze is a Certified Public Accountant (CPA), a Certified Valuation Analyst (CVA) and a Certified Fraud Examiner (CFE). He is experienced senior corporate executive, as well as ISS Certified in Corporate Governance. He has started and built a number of business enterprises and served as advisor to Boards and top management in acquisition and divestiture programs, as well as the development of strategic plans. He has testified in a broad variety of business and real estate-related litigation, and has served as consultant and expert in arbitrated and mediated matters. He has worked with family-owned, middle-market and Fortune 100 companies in planning and execution, crisis and insolvency management, feasibility analysis, debt restructuring and general management consulting, in addition to fraud investigations and consultation on litigated matters.

Mr. Schulze has executive, consulting and ownership experience in a number of industries, including manufacturing/distribution, real estate, banking and mortgage lending, technology, healthcare and hospitality. His entrepreneurial involvement and operating experience with numerous businesses has provided him with an expertise in middle-market companies. His strong real estate development and finance background has enabled him to consult and testify on significant financing, real estate and construction industry matters. He is experienced in fraud investigation and prevention.

His extensive financial management, audit and accounting, business ownership and management and consulting experience spans over 40 years. Prior to founding Schulze Haynes Loevenguth & Co., he was with a management consulting, investment banking and litigation services firm for nearly ten years, the last several as Managing Director. For approximately ten years prior to that he was with Gulfstream Development Corp., a publicly-traded company, one of the largest real estate developers and builders in the Southeastern United States. He served as Vice President of Finance and CFO for five years, and played a key role in the Company's 1985 management buyout. During this post-buyout period, his responsibilities included direction of the Company's significant acquisition program. Previously he held the position of Internal Audit Manager at Gulfstream. From 1978 to 1980, he was Controller of Mortgage Operations for American Savings and Loan Association of Florida, and previously in public accounting with the firms of Alexander Grant and Arthur Young.

In 1989, he co-founded The Solutions Group, a business advisory firm specializing in crisis management and strategic planning for small to mid-sized business enterprises. Concurrently he served as President of Gallery 2000, Inc., a chain of art galleries and custom framing shops. Under his direction, sales doubled within 18 months, whereupon he successfully marketed and sold the Company's operations.

He has served as Chairman of the Board of the Los Angeles Business Council, as well as on the Executive Board of the Alzheimer's Association. He previously served on the Board of the Architectural Foundation of Los Angeles. He is a member of the American Institute of Certified Public Accountants and the California Society of CPAs, where he is an active member of the Economic Damages and Valuation Committees. He is a member of the National Association of Certified Valuation analysts as well as the Association of Certified Fraud Examiners and the National Association of Forensic Economics. Articles he has written have appeared a number of professional journals and legal publications. He is a frequent speaker on topics ranging from corporate governance and business ethics to the effective use of experts in complex business litigation and the business turnaround process.

Mr. Schulze received his BBA Degree in Accounting and Finance from the University of Miami and received an MBA Certificate from Tulane University. He completed Tulane University Law School's Corporate Governance certificate program, as well as the Corporate Director training and Certification Program at UCLA. He completed a Certificated Program in Investment Analysis from the Wharton School, University of Pennsylvania. Mr. Schulze maintains his CPA license on Active status in both California and Florida. A specific, detailed history of Mr. Schulze's testimony history is available upon request.

Beginning in 2004 and continuing to the present, Mr. Schulze has been a primary benefactor and frequent speaker in the Ethics Program in the University of Miami's School of Business.

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